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ABSTRACT

School district budgeting is a daunting process. To help administrators, board members, and teachers who are not as knowledgeable on the subject as they feel they need to be, a practical manual on the budget-development process is offered here. Three themes are established early in the book: "budgeting is planning"; "administration in budgeting is necessary leadership"; and "communication pervades all aspects of budget development." The first two chapters develop the background for the practical-oriented chapters that follow. These early chapters demonstrate how to address problems encountered by those assigned to build the budget and emphasize that budgeting is a goal-oriented planning process. Chapters 3 through 5 then offer descriptions of how a budget is put together, approved, and used. These process stages are meant to be descriptive and are not intended to serve as directions for assembling a budget since there are many variations on the specifics of actual budgeting. Furthermore, these latter three chapters are more experientially derived than are the first two chapters. The final chapter offers a budget example, complete with advice on enrollment planning, revenue and expenditure, and other information. (RJM)

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